

CITY OF EAU CLAIRE

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

NONMAJOR ENTERPRISE FUNDS

For the Year Ended December 31, 2004

	Parking Utility	Hobbs Ice Center	Outdoor Pool	Total Nonmajor Enterprise Funds
Operating revenues:				
Charges for services	\$ 218,569	\$ 379,206	\$ 173,359	\$ 771,134
Other	<u>201</u>	<u>78,871</u>	<u>15,588</u>	<u>94,660</u>
Total operating revenues	<u>218,770</u>	<u>458,077</u>	<u>188,947</u>	<u>865,794</u>
Operating expenses:				
Personal services	112,072	244,841	147,167	504,080
Contractual services	78,819	28,476	18,394	125,689
Supplies and materials	12,386	36,763	42,899	92,048
Utilities	36,550	136,182	40,104	212,836
Depreciation	<u>151,440</u>	<u>73,576</u>	<u>47,739</u>	<u>272,755</u>
Total operating expenses	<u>391,267</u>	<u>519,838</u>	<u>296,303</u>	<u>1,207,408</u>
Operating loss	<u>(172,497)</u>	<u>(61,761)</u>	<u>(107,356)</u>	<u>(341,614)</u>
Non-operating revenues (expenses):				
Interest expense	-	-	(21,922)	(21,922)
Amortization	<u>-</u>	<u>-</u>	<u>(1,600)</u>	<u>(1,600)</u>
Total non-operating revenue (expenses)	<u>-</u>	<u>-</u>	<u>(23,522)</u>	<u>(23,522)</u>
Loss before operating transfers	(172,497)	(61,761)	(130,878)	(365,136)
Transfers from other funds	<u>65,000</u>	<u>75,115</u>	<u>214,439</u>	<u>354,554</u>
Change in net assets	(107,497)	13,354	83,561	(10,582)
Net assets at beginning of year	<u>3,526,524</u>	<u>1,368,252</u>	<u>650,956</u>	<u>5,545,732</u>
Net assets at end of year	<u>\$ 3,419,027</u>	<u>\$ 1,381,606</u>	<u>\$ 734,517</u>	<u>\$ 5,535,150</u>